

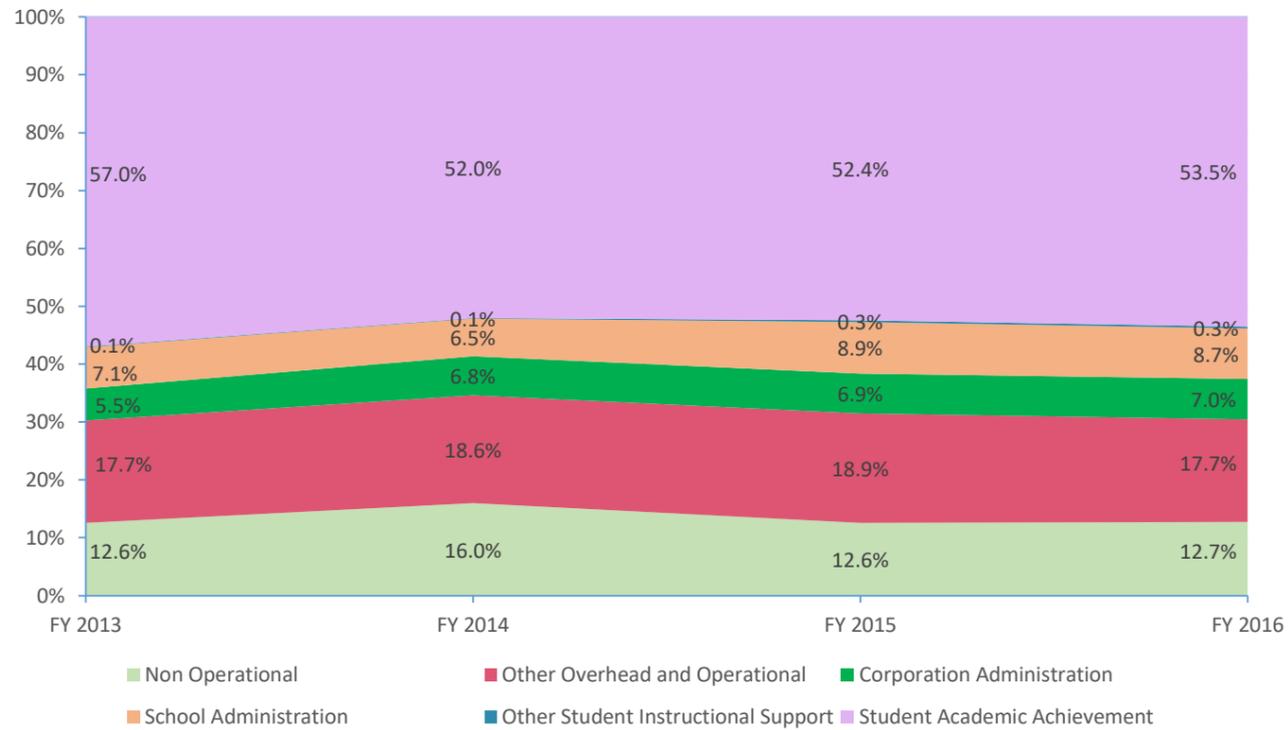
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Cannelton City Schools (6340)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$2,074,120	66.3%	\$1,532,841	61.9%	\$1,441,617	57.0%	\$1,477,566	52.0%	\$1,330,277	52.4%	\$1,307,494	53.5%
Student Instructional Support	\$223,073	7.1%	\$204,652	8.3%	\$183,327	7.2%	\$187,500	6.6%	\$233,981	9.2%	\$220,878	9.0%
<b>Total</b>	<b>\$2,297,193</b>	<b>73.5%</b>	<b>\$1,737,493</b>	<b>70.1%</b>	<b>\$1,624,944</b>	<b>64.2%</b>	<b>\$1,665,066</b>	<b>58.6%</b>	<b>\$1,564,258</b>	<b>61.6%</b>	<b>\$1,528,372</b>	<b>62.6%</b>

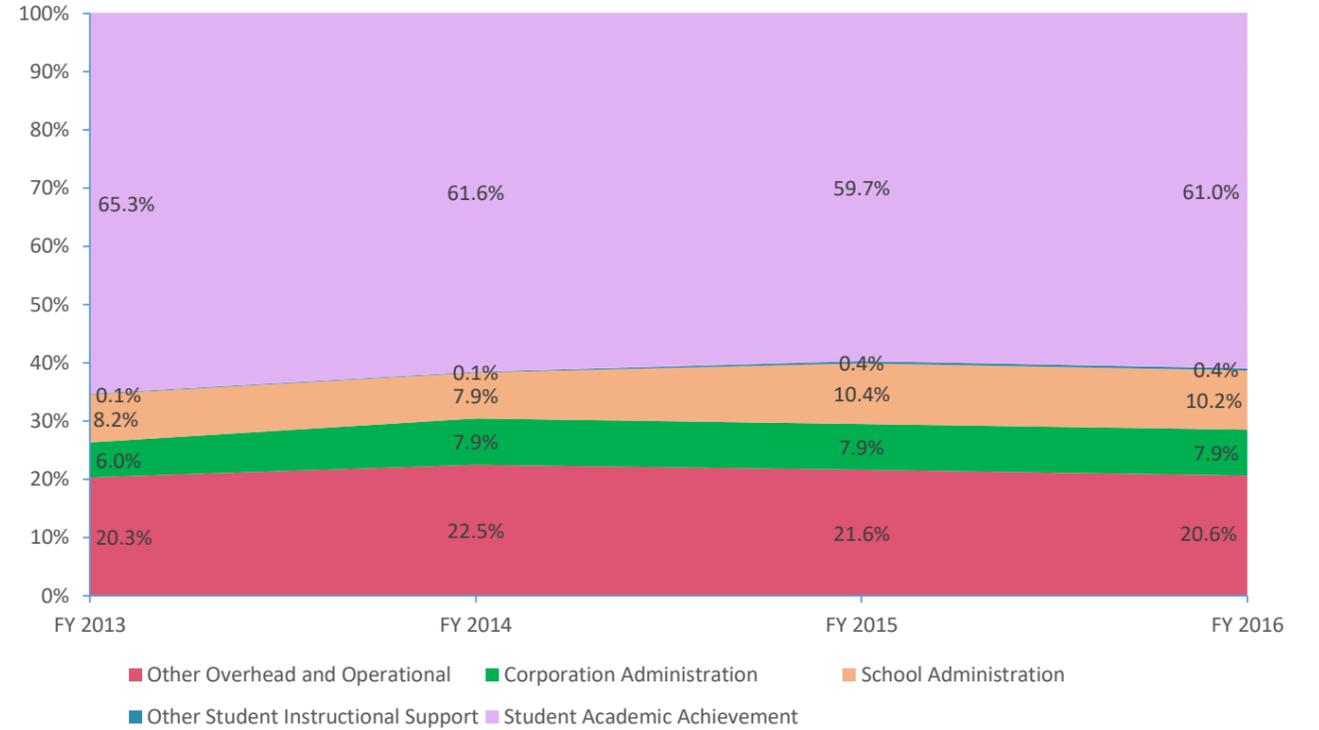
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$711,559	22.8%	\$683,179	27.6%	\$587,412	23.2%	\$720,827	25.4%	\$654,889	25.8%	\$603,538	24.7%
Non Operational	\$118,550	3.8%	\$56,509	2.3%	\$318,138	12.6%	\$453,916	16.0%	\$318,969	12.6%	\$311,051	12.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$830,109</b>	<b>26.5%</b>	<b>\$739,688</b>	<b>29.9%</b>	<b>\$905,550</b>	<b>35.8%</b>	<b>\$1,174,743</b>	<b>41.4%</b>	<b>\$973,859</b>	<b>38.4%</b>	<b>\$914,589</b>	<b>37.4%</b>

<b>Grand Total</b>	<b>\$3,127,302</b>	<b>\$2,477,182</b>	<b>\$2,530,494</b>	<b>\$2,839,809</b>	<b>\$2,538,117</b>	<b>\$2,442,962</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$39,054	\$32,160	NA	NA	-17.7%
11100	Regular Programs	Elementary	\$490,197	\$513,350	\$396,799	\$398,709	-18.7%	-22.3%	0.5%
11300	Regular Programs	High School	\$720,064	\$867,310	\$744,213	\$726,410	0.9%	-16.2%	-2.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$7,754	\$14,704	NA	NA	89.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$58,345	\$10,073	\$0	\$0	-100.0%	-100.0%	NA
11520	Regular Programs	Vocational Education - Area School Participation	\$0	\$2,801	\$10,678	\$9,756	NA	248.3%	-8.6%
11630	Regular Programs	Alternative Education Programs - High School	\$12,884	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$350	\$600	\$0	\$600	71.4%	0.0%	NA
12710	Special Programs	Equal Opportunity At Risk	(\$644)	\$0	\$0	\$0	100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$4,153	\$6,122	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$102,389	\$107,513	\$92,052	\$84,329	-17.6%	-21.6%	-8.4%
14100	Summer School Programs	Elementary	\$0	\$0	\$2,378	\$2,806	NA	NA	18.0%
14300	Summer School Programs	High School	\$0	\$3,371	\$0	\$0	NA	-100.0%	NA
16200	Remediation	Preventive Remediation	\$3,277	\$0	\$0	\$0	-100.0%	NA	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$46,600	\$13,737	\$31,673	\$33,808	-27.5%	146.1%	6.7%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$2,621	\$6,415	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$165,042	\$1,223	\$5,329	\$3,773	-97.7%	208.6%	-29.2%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$18,218	\$0	\$0	\$0	-100.0%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$7,904	\$0	\$0	\$0	-100.0%	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$350	\$175	\$345	\$371	5.9%	111.8%	7.4%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$214	\$0	\$0	\$70	-67.3%	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$151	\$0	\$0	NA	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$86,588	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$1,718,555</b>	<b>\$1,532,841</b>	<b>\$1,330,277</b>	<b>\$1,307,494</b>	<b>-23.9%</b>	<b>-14.7%</b>	<b>-1.7%</b>
<b>Student Instructional Support</b>									
21210	Students	Guidance Services - Service Area Direction	\$0	\$5,862	\$0	\$1,842	NA	-68.6%	NA
21220	Students	Guidance Services - Counseling Services	\$48,452	\$5,833	\$8,085	\$4,036	-91.7%	-30.8%	-50.1%
21340	Students	Health Services - Nurse Services	\$2,956	\$2,031	\$0	\$1,841	-37.7%	-9.3%	NA
21390	Students	Health Services - Other Health Services	\$0	\$925	\$0	\$0	NA	-100.0%	NA
21410	Students	Psychological Services - Service Area Direction	\$2,652	\$0	\$0	\$0	-100.0%	NA	NA
24100	School Administration	Office of The Principal	\$117,406	\$190,001	\$225,897	\$213,158	81.6%	12.2%	-5.6%
<b>Student Instructional Support Total</b>			<b>\$171,466</b>	<b>\$204,652</b>	<b>\$233,981</b>	<b>\$220,878</b>	<b>28.8%</b>	<b>7.9%</b>	<b>-5.6%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$12,812	\$14,740	\$14,993	\$15,278	19.2%	3.7%	1.9%
23150	General Administration	Board of Education - Legal Services	\$6,492	(\$13,208)	\$17,350	\$28,127	333.2%	313.0%	62.1%
23160	General Administration	Board of Education - Promotion Expenses	\$1,996	\$491	\$0	\$0	-100.0%	-100.0%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$238,321	\$206,950	\$106,965	\$105,751	-55.6%	-48.9%	-1.1%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$3,731	\$2,888	\$2,208	\$2,074	-44.4%	-28.2%	-6.1%
25150	Central Services	Fiscal Services - Payroll Services	\$678	\$0	\$0	\$0	-100.0%	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$351	\$278	\$9	\$0	-100.0%	-100.0%	-100.0%
25199	Central Services	Fiscal Services - Other - Other	\$70	\$5,853	\$0	\$0	-100.0%	-100.0%	NA
25600	Central Services	Public Information Services	\$0	\$995	\$2,753	\$3,388	NA	240.4%	23.1%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$94,070	\$0	\$0	NA	-100.0%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$27,461	\$15,898	NA	NA	-42.1%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$3,158	\$0	NA	NA	-100.0%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$396	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$213,881	\$221,251	\$234,613	\$204,875	-4.2%	-7.4%	-12.7%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$226	\$19,660	\$5,348	\$385	70.1%	-98.0%	-92.8%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$11,908	\$9,418	\$9,735	\$9,490	-20.3%	0.8%	-2.5%
26499	Category not Specified	Other - 2007 Account Code	\$11,296	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$2,804	\$6,010	\$11,951	\$12,420	343.0%	106.7%	3.9%

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
26700	Operation and Maintenance of Plant Services	Insurance	\$41,100	\$1,145	\$59,863	\$59,392	44.5%	5087.1%	-0.8%
27100	Student Transportation	Vehicle Operation	\$6,675	\$0	\$19,875	\$21,732	225.6%	NA	9.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$0	\$251	\$0	\$0	NA	-100.0%	NA
27400	Student Transportation	Purchase of School Buses	\$9,300	\$3,000	\$6,000	\$0	-100.0%	-100.0%	-100.0%
27900	Student Transportation	Other Student Transportation Services	\$83	\$0	\$0	\$0	-100.0%	NA	NA
31100	Food Services Operations	Service Area Direction	\$0	\$25	\$0	\$0	NA	-100.0%	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$37,696	\$51,590	\$73,874	\$65,651	74.2%	27.3%	-11.1%
31400	Food Services Operations	Food Purchases	\$0	\$151	\$0	\$109	NA	-27.5%	NA
31500	Food Services Operations	Dist. of School Lunch Reimburs.	\$16,000	\$0	\$0	\$0	-100.0%	NA	NA
31900	Food Services Operations	Other Food Services	\$7,000	\$57,623	\$58,736	\$58,969	742.4%	2.3%	0.4%
<b>Overhead and Operational Total</b>			<b>\$622,814</b>	<b>\$683,179</b>	<b>\$654,889</b>	<b>\$603,538</b>	<b>-3.1%</b>	<b>-11.7%</b>	<b>-7.8%</b>
<b>Non Operational</b>									
33200	Category not Specified	Community Recreation	\$2,426	\$0	\$0	\$0	-100.0%	NA	NA
33400	Category not Specified	Athletic Coaches	\$19,644	\$27,903	\$30,242	\$35,532	80.9%	27.3%	17.5%
33990	Other Community Services	Other	\$828	\$0	\$267	\$0	-100.0%	NA	-100.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$3,375	\$0	\$0	\$0	-100.0%	NA	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$24,200	\$12,000	\$18,100	\$13,100	-45.9%	9.2%	-27.6%
46000	Category not Specified	Purchase of Moveable Equipment	\$1,339	\$0	\$259	\$6,182	361.7%	NA	2286.8%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$20,984	\$3,350	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$0	\$0	\$7,964	\$0	NA	NA	-100.0%
51500	Principal on Debt	Bond Anticipation Notes	\$0	\$0	\$251,300	\$250,425	NA	NA	-0.3%
52200	Interest on Debt	Temporary Loans	\$32,172	\$13,256	\$5,812	\$5,812	-81.9%	-56.2%	0.0%
53100	Lease Rental	Buildings-Principal	\$6,750	\$0	\$0	\$0	-100.0%	NA	NA
53400	Lease Rental	Other-Principal	\$0	\$0	\$5,025	\$0	NA	NA	-100.0%
<b>Non Operational Total</b>			<b>\$111,717</b>	<b>\$56,509</b>	<b>\$318,969</b>	<b>\$311,051</b>	<b>178.4%</b>	<b>450.4%</b>	<b>-2.5%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$9,311	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$1,355	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$2,315	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$250	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$101,982	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$15,611	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$26,266	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$1,871	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$223,394	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$31,622	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$54,991	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$4,131	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$39	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$6	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$10	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$0	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$20,839	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,014	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$5,161	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$580	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$502,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>